

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SIGOURNEY</div> <div>CITY OF <u>SIGOURNEY</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205401200000</div> <div>City of Sigourney</div> <div>100 North Main Street</div> <div>Sigourney, IA 52591</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		925,700		925,700	978,578
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		925,700		925,700	978,578
Delinquent property taxes		0		0	
TIF revenues		70,909		70,909	59,892
Other city taxes		356,145	0	356,145	286,583
Licenses and permits		7,330	0	7,330	8,400
Use of money and property		24,872	2,056	26,928	23,516
Intergovernmental		254,048	0	254,048	266,352
Charges for fees and service		20,457	1,179,112	1,199,569	1,121,840
Special assessments		0	0	0	79,700
Miscellaneous		202,693	41,124	243,817	298,482
Other financing sources		140,727	0	140,727	317,016
Total revenues and other sources		2,002,881	1,222,292	3,225,173	3,440,359
Expenditures and Other Financing Uses					
Public safety		333,974	0	333,974	439,040
Public works		254,630	0	254,630	370,875
Health and social services		0	0	0	0
Culture and recreation		303,939	0	303,939	414,850
Community and economic development		48,279	0	48,279	102,530
General government		215,201	0	215,201	263,750
Debt service		363,987	0	363,987	386,351
Capital projects		366,996	0	366,996	540,200
Total governmental activities expenditures		1,887,006	0	1,887,006	2,517,596
Business type activities		0	881,065	881,065	1,158,458
Total ALL expenditures		1,887,006	881,065	2,768,071	3,676,054
Other financing uses, including transfers out		117,511	23,216	140,727	317,016
Total ALL expenditures/And other financing uses		2,004,517	904,281	2,908,798	3,993,070
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,636	318,011	316,375	-552,711
Beginning fund balance July 1, 2014		1,690,252	1,265,975	2,956,227	2,210,483
Ending fund balance June 30, 2015		1,688,616	1,583,986	3,272,602	1,657,772
<div>Note - These balances do not include \$ 353,409 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,666,600	Other long-term debt		\$ 43,055
Revenue debt		\$ 1,144,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 188,400			
			General obligation debt limit		\$ 4,335,986
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/02/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Angela K. Alderson		→	641	622-3080	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF SIGOURNEY						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	476,413	151,308		297,979			925,700			925,700	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	476,413	151,308		297,979	0		925,700	T01	925,700	4					
5	Delinquent property taxes							0	T01	0	5					
6	Total property tax	476,413	151,308		297,979	0	0	925,700		925,700	6					
7	TIF revenues				70,909			70,909		T01	70,909	7				
	Other city taxes															
8	Utility tax replacement excise taxes	43,252	13,734		27,054			84,040		T15	84,040	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	14,017						14,017		T15	14,017	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		258,088					258,088		T09	258,088	14				
15	TOTAL OTHER CITY TAXES	57,269	271,822	0	27,054	0	0	356,145	0		356,145	15				
16	Section B - LICENSES AND PERMITS	5,158	2,172					7,330		T29	7,330	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	3,182	744					3,926	2,056	U20	5,982	18				
19	Rents and royalties	12,844						12,844		U40	12,844	19				
20	Other miscellaneous use of money and property	8,102						8,102		U20	8,102	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	24,128	744	0	0	0	0	24,872	2,056		26,928	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		214,100					214,100		C46	214,100	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	5,362						5,362		C89	5,362	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	5,362	214,100	0	0	0	0	219,462	0		219,462	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	18,201	6,000			10,000		34,201			34,201	63				
64	Library service							0		D89	0	64				
65	Township contributions	385						385		D89	385	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	18,586	6,000	0	0	10,000	0	34,586	0		34,586	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	23,948	220,100	0	0	10,000	0	254,048	0		254,048	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	510,808	A91	510,808	73				
74	Sewer							0	507,933	A8Ø	507,933	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	159,771	A81	159,771	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority		650					650		A50	650	86				
87	Storm water							0	600	A80	600	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	645						645		A89	645	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	19,162						19,162		A61	19,162	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	19,807	650	0	0	0	0	20,457	1,179,112		1,199,569	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,803	110,249			24,433		138,485		U99	138,485	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	5,467						5,467	26,240	U11	31,707	110				
111	Fines	9,536						9,536		U30	9,536	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Sales Tax Collected	2,023						2,023			2,023	114				
115	Refunds and Reimbursements	29,005	5,103					34,108	7,197		41,305	115				
116	Water Customer Deposits							0	7,687		7,687	116				
117	Youth Sports Program	13,074						13,074			13,074	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	62,908	115,352	0	0	24,433	0	202,693	41,124		243,817	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	669,631	762,148	70,909	325,033	34,433	0	1,862,154	1,222,292		3,084,446	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	61,511	26,216					87,727			87,727	127
128	<i>Internal TIF loans and transfers in</i>				53,000			53,000			53,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	61,511	26,216	0	53,000	0	0	140,727	0		140,727	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	731,142	788,364	70,909	378,033	34,433	0	2,002,881	1,222,292		3,225,173	132
133												133
134	Beginning fund balance July 1, 2014	397,652	712,827	9,121	12,948	552,029	5,675	1,690,252	1,265,975		2,956,227	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,128,794	1,501,191	80,030	390,981	586,462	5,675	3,693,133	2,488,267		6,181,400	136
137												137
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Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF SIGOURNEY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	208,215	64,684					272,899		E62	272,899	2
3	Purchase of land and equipment	13,000	968					13,968		G62	13,968	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	264						264		E89	264	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	18,088	14,187					32,275		E24	32,275	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation		14,148					14,148		E66	14,148	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	420						420		E32	420	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	239,987	93,987	0	0	0	0	333,974			333,974	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIGOURNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		113,913					113,913		E44	113,913	42				
43	Purchase of land and equipment		52,622					52,622		G44	52,622	43				
44	Construction		5,672					5,672		F44	5,672	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		63,657					63,657		E44	63,657	48				
49	Traffic control safety — Current operation		504					504		E44	504	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		18,262					18,262		E44	18,262	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	0	254,630	0	0	0	0	254,630			254,630	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SIGOURNEY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	100,875	20,504					121,379		E52	121,379	122
123	Purchase of land and equipment		3,407					3,407		G52	3,407	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,520						22,520		E61	22,520	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	57,609	10,678					68,287		E61	68,287	130
131	Purchase of land and equipment		2,220					2,220		G61	2,220	131
132	Construction		25,685					25,685		F61	25,685	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		60,441					60,441		E61	60,441	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	181,004	122,935	0	0	0	0	303,939			303,939	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		1,507					1,507		E89	1,507	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		21,619					21,619		E89	21,619	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,817					1,817		E50	1,817	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		5,629					5,629		E89	5,629	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			17,707				17,707		E89	17,707	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	30,572	17,707	0	0	0	48,279			48,279	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,880	186					5,066		E29	5,066	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	43,315	21,207					64,522		E23	64,522	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	20,266						20,266		E25	20,266	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	43,225	1,416					44,641		E31	44,641	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction	19,954						19,954		F31	19,954	170
171	Tort liability — Current operation	43,940						43,940		E89	43,940	171
172	Other general government — Current operation	16,812						16,812		E89	16,812	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	192,392	22,809	0	0	0	0	215,201			215,201	176
177	Section G — DEBT SERVICE				363,987			363,987			363,987	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	363,987	0	0	363,987			363,987	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Pool Renovations / Town Square Park					76,328		76,328			76,328	184
185	Street Construction					290,512		290,512			290,512	185
186	City Hall Renovations					156		156			156	186
187	Subtotal Regular Capital Projects	0	0	0	0	366,996	0	366,996			366,996	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	366,996	0	366,996			366,996	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	613,383	524,933	17,707	363,987	366,996	0	1,887,006			1,887,006	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SIGOURNEY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								270,076	E91	270,076	198
199	Purchase of land and equipment								48,000	G91	48,000	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								236,741	E80	236,741	201
202	Purchase of land and equipment								12,000	G80	12,000	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								115,685	E81	115,685	216
217	Purchase of land and equipment								24,000	G81	24,000	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SIGOURNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								136,918		136,918	242
243	Enterprise Capital Projects								37,645		37,645	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								881,065		881,065	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	613,383	524,933	17,707	363,987	366,996	0	1,887,006	881,065		2,768,071	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	61,511	3,000					64,511	23,216		87,727	255
256	Internal TIF loans/repayments and transfers out			53,000				53,000			53,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	61,511	3,000	53,000	0	0	0	117,511	23,216		140,727	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	674,894	527,933	70,707	363,987	366,996	0	2,004,517	904,281		2,908,798	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						5,675	5,675			5,675	263
264	Restricted		973,258	9,323	26,994	219,466		1,229,041			1,229,041	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	453,900						453,900			453,900	267
268	Total Governmental	453,900	973,258	9,323	26,994	219,466	5,675	1,688,616			1,688,616	268
269	Proprietary								1,583,986		1,583,986	269
270	Total ending fund balance June 30, 2015	453,900	973,258	9,323	26,994	219,466	5,675	1,688,616	1,583,986		3,272,602	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,128,794	1,501,191	80,030	390,981	586,462	5,675	3,693,133	2,488,267		6,181,400	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF SIGOURNEY	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52		
	Police protection.....	M62		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Amount - Omit cents		
Total salaries and wages paid.....		Z00 \$	561,580

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 803,000	29U \$	39U \$ 56,000	49U \$	49U \$	49U \$ 747,000	49U \$	191 \$ 20,110
2. Sewer utility	19U 447,000	29U	39U 50,000	49U	49U	49U 397,000	49U	189 7,823
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. GO Bonds	19U 3,075,000	29U	39U 220,000	49U 2,666,600	49U 188,400	49U	49U	189 117,671
10. Bank Notes	19U 61,812	29U	39U 18,757	49U	49U	49U	49U 43,055	189 3,860
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	4,386,812	0	344,757	2,666,600	188,400	1,144,000	43,055	149,464
B. Short-term debt	Amount - Omit cents							
Outstanding as of JULY 1, 2014				61V \$				
Outstanding as of JUNE 30, 2015				64V \$				

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents		
	Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		\$	86,719,716	x .05 = \$

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015					
	Type of asset	Amount - Omit cents				
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01 \$		W31 \$		W61 3,626,011	3,626,011
REMARKS						V98